



USE FUEL TAX ANNOTATIONS



TABLE OF TITLES	Page Number
A	
ALLOWANCES FOR PUMPING LIQUEFIED PETROLEUM GAS—Regulation 1321.....	6629
ANNUAL FLAT RATE FUEL TAX—Regulation 1325 .....	6629
B	
C	
CONFIDENTIAL INFORMATION .....	6633
CONSUMPTION OF LIQUEFIED PETROLEUM GAS IN VEHICLES FUELED FROM CARGO TANKS—Regulation 1322 ..	6633
D	
E	
EXEMPT USES OF FUEL IN MOTOR VEHICLE—Regulation 1316 .	6637
F	
FUEL—Regulation 1301 .....	6639
FUEL TANK—Regulation 1305 .....	6639
G	
H	
I	
J	
K	
L	
M	
N	
O	
P	
PASSENGER CARRIERS—LOCAL TRANSIT PARTIAL EXEMPTION—Regulation 1323 .....	6659
PRIVATELY OPERATED PASSENGER AUTOMOBILE—WHEN RETURN NOT REQUIRED—Regulation 1331.1.....	6659

Q

R

**RECORDS OF USER—Regulation 1332** ..... 6663  
*Volumetric Use is Tax Measure, see also Monthly Return of User*

S

T

U

**USER—Regulation 1304** ..... 6669

V

**VEHICLE FUEL TANK DELIVERIES FOR OFF-HIGHWAY USE—  
Regulation 1320** ..... 6671  
**VEHICLE FUEL TANK DELIVERIES WITHOUT PAYMENT OF  
TAX—Regulation 1319** ..... 6671  
**VENDOR—Regulation 1306** ..... 6671  
**VENDOR’S PERMIT—Regulation 1307** ..... 6671

W

**WEEKLY RETURNS AND PAYMENTS OF VENDOR—  
Regulation 1331.5** ..... 6673

X

Y

Z

**ANNOTATIONS DELETED**

**List of Deleted Annotations** ..... 6675

**A**

**ALLOWANCES FOR PUMPING LIQUEFIED PETROLEUM GAS—  
Regulation 1321**

**ANNUAL FLAT RATE FUEL TAX—Regulation 1325**

6630  
2004-1

USE FUEL TAX ANNOTATIONS



6632  
2004-1

USE FUEL TAX ANNOTATIONS

USE FUEL TAX ANNOTATIONS

6633  
2004–1

**C**

**CONFIDENTIAL INFORMATION**

**CONSUMPTION OF LIQUEFIED PETROLEUM GAS IN VEHICLES  
FUELED FROM CARGO TANKS—Regulation 1322**

6634  
2004-1

USE FUEL TAX ANNOTATIONS



6636  
2004-1

USE FUEL TAX ANNOTATIONS

## E

**EXEMPT USES OF FUEL IN MOTOR VEHICLE—Regulation 1316**

2176.080 **Construction Area.** The following are examples of when the operation of a motor vehicle in a construction area would be considered “off the highway” for purposes of the use fuel tax exemption:

1. The road is completely closed.
2. When half the road is closed and it is necessary to detour the traffic to the other side of the road. The use of fuel in the construction equipment on the portion of highway closed to public travel would be considered used “off the highway”.
3. When a detour is constructed around the area under construction so that no traffic can pass through the construction zone. 6/30/72.

2176.200 **Off-Highway Idling.** Tax does not apply to fuel used while the vehicle is idling stationary off the highway; including for purposes of loading and unloading or used as a stationary sleeping quarter. 1/24/90.

2176.580 **Passenger Stage Used to Interline.** The exemption provided by Section 8655 of the Revenue and Taxation Code for passenger stage corporations under Subsection (b) (2) must be in connection with the operations of vehicles used exclusively within urban or suburban areas as defined in Section 9651.5 of the Revenue and Taxation Code.

When a single vehicle is used to perform a through service by two interlining common carriers, operation by one of the carriers in an urban or suburban area cannot be divorced from the through trip in order to qualify for the exemption on that Section of the whole operation. 11/18/70.

2176.590 **Power Take-Off Equipment.** The exemption from use fuel tax for allowable fuel used in operating power take-off equipment, such as a compaction unit on a garbage truck, does not apply to fuel used while the truck is idling, notwithstanding that the power take-off unit may be engaged when the truck comes to a stop at a loading point. Only that fuel which is actually used in the operation of the compaction unit may be excluded from the tax. 10/16/62; 6/5/63.

2176.690 **Sub-Haulers on Forest Service Roads.** A sub-hauler of logs contributed to the maintenance of forest service roads by accepting a reduced per unit rate for hauling in accordance with the accepted and established practices in the industry. The sub-hauler, therefore, has met the requirements for exemption under Section 8653.1 of the Use Fuel Tax Law. 3/31/71.

6638  
2004-1

USE FUEL TAX ANNOTATIONS

F

**FUEL—Regulation 1301**

**FUEL TANK—Regulation 1305**

6640  
2004-1

USE FUEL TAX ANNOTATIONS



6642  
2004-1

USE FUEL TAX ANNOTATIONS



6644  
2004-1

USE FUEL TAX ANNOTATIONS



6646  
2004-1

USE FUEL TAX ANNOTATIONS



6648  
2004-1

USE FUEL TAX ANNOTATIONS



6650  
2004-1

USE FUEL TAX ANNOTATIONS



6652  
2004-1

USE FUEL TAX ANNOTATIONS



6654  
2004-1

USE FUEL TAX ANNOTATIONS



6656  
2004-1

USE FUEL TAX ANNOTATIONS



6658  
2004-1

USE FUEL TAX ANNOTATIONS

**P**

**PASSENGER CARRIERS—LOCAL TRANSIT PARTIAL EXEMPTION—  
Regulation 1323**

2551.150 **Transporting Students.** When a private entity contracts with a school district to transport adult students to adult school or job club programs which are offered by the school district, adult students qualify as pupils and therefore the private entity qualifies for the exemption under Section 8655(b)(6). 08/13/97.

**PRIVATELY OPERATED PASSENGER AUTOMOBILE—WHEN RETURN  
NOT REQUIRED—Regulation 1331.1**

6660  
2004-1

USE FUEL TAX ANNOTATIONS



6662  
2004-1

USE FUEL TAX ANNOTATIONS

**R**

**RECORDS OF USER—Regulation 1332**

*Volumetric Use is Tax Measure, see also Monthly Return of User*

6664  
2004-1

USE FUEL TAX ANNOTATIONS



6666  
2004-1

USE FUEL TAX ANNOTATIONS



6668  
2004-1

USE FUEL TAX ANNOTATIONS

**U****USER—Regulation 1304**

2779.545 **U.S. Governments.** The Red Cross, as an instrumentality of the United States Government, is not required to pay the Use Fuel Tax because the United States Government (and its instrumentalities) is not included in the definition of “person” and therefore is not subject to the Use Fuel Tax. 09/04/97.

6670  
2004-1

USE FUEL TAX ANNOTATIONS

USE FUEL TAX ANNOTATIONS

6671  
2004-1

**V**

**VEHICLE FUEL TANK DELIVERIES FOR OFF-HIGHWAY USE—  
Regulation 1320**

**VEHICLE FUEL TANK DELIVERIES WITHOUT PAYMENT OF TAX—  
Regulation 1319**

**VENDOR—Regulation 1306**

**VENDOR'S PERMIT—Regulation 1307**

6672  
2004-1

USE FUEL TAX ANNOTATIONS

USE FUEL TAX ANNOTATIONS

6673  
2004-1

W

WEEKLY RETURNS AND PAYMENTS OF VENDOR—Regulation 1331.5

6674  
2004-1

USE FUEL TAX ANNOTATIONS

**ANNOTATIONS DELETED**

<i>Number</i>	<i>Annotation Heading/Title</i>	<i>Edition</i>
Heading	Allowance of Credit or Refund of Tax Paid To Vendor—Regulation 1317 .....	2003-1
2012.000	Successor—No Rights to Tax—Paid Credit 4/26/63 .....	2003-1
2091.000	Vehicle Owners Right to Tax Due Information 8/10/71 .	2003-1
Heading	Credit For Bad Debt Losses of Vendors—Regulation 1331.6.....	2003-1
2094.000	Vendor May Not Assign Bad Debt Rights 2/10/66 .....	2003-1
2176.010	Agricultural Spreader and Spray Trucks 2/24/61 .....	2003-1
2176.090	Construction Equipment 9/23/68.....	2003-1
2176.730	Thermal Units at Job Site 2/24/65 .....	2003-1
Heading	Highway—Regulation 1303 .....	2003-1
2275.080	County Roads in National Forest 5/14/63 .....	2003-1
2275.130	Dedicated County Roads 11/18/63.....	2003-1
2275.470	Military Reservations 7/19/66.....	2003-1
2275.490	Diesel Fuel Used by Ambulance Service 11/18/63 .....	2003-1
2275.510	National Monument 11/12/63 .....	2003-1
2275.515	National Monument 5/18/64.....	2003-1
2275.520	National Parks 3/31/60.....	2003-1
2275.530	New Highway Not Yet Opened 2/7/55 .....	2003-1
Heading	Monthly Return of User—Regulation 1331.....	2003-1
2471.820	Volumetric Use is Tax Measure 1/20/67 .....	2003-1
Heading	Motor Vehicle—Regulation 1302 .....	2003-1
2474.200	Fork-Lift Trucks—Licensed 11/12/63 .....	2003-1
2474.740	Track-Laying Equipment 5/19/72.....	2003-1
Heading	Records of Vendors, Invoices, and Receipts— Regulation 1333 .....	2003-1
2651.480	Multiple Deliveries In-State and Out-of-State 7/7/64 ....	2003-1
2779.460	Manufacturers of Trucks 8/23/71 .....	2003-1
2279.540	Operator of United States Government Owned Buses 4/28/42 .....	2003-1
2779.690	School Districts 3/16/66 .....	2003-1
Heading	Vendor's Liability for the Tax—Regulation 1318.....	2003-1
2803.700	Self-Fueling From Vendor's Pump 9/24/57 .....	2003-1
2803.780	User Not a Vendor for Fueling Rail Cars 2/24/65.....	2003-1
2803.820	Volumetric Sales Measure of Tax 8/16/71 .....	2003-1

6676  
2004-1

USE FUEL TAX ANNOTATIONS